THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

And

THE HON'BLE Mr. JUSTICE S. ANANDA REDDY

W.P. No.1705 OF 2001

DATE: 24-10-2005

Between:

Sri Siva Ramakrishna Enterprises,

Rep. by its Proprietor, K. Subba Reddy,

S/o. Veera Reddy, aged about 45 years,

Patnam Bazar Circle, Guntur.

.. Petitioner

AND

The Commercial Tax Officer,

Patnam Bazar Circle, Guntur.

.. Respondent

THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

And

THE HON'BLE Mr. JUSTICE S. ANANDA REDDY

W.P. No.1705 OF 2001

ORDER: (Per Hon'ble Mr. Justice S. Ananda Reddy)

This writ petition is filed by the petitioner assailing the assessment order, dated 30-06-1998, for the assessment year 1996-97. That a turnover of Rs.11,82,220/- was assessed to tax on the ground that the petitioner failed to produce the necessary documents in support of its claim for exemption.
If the petitioner is aggrieved against the said assessment,
he has got hierarchical statutory remedies both by way of appeal to the Deputy Commissioner of Commercial Taxes and further appeal to the Tribunal. But the petitioner did not avail the statutory remedies and has chosen to file the present writ petition after a period of nearly three years i.e. on 31-01-2001. At the time of hearing, learned counsel for the petitioner sought to contend that the levy is illegal, and therefore, the assessment is sought to be set aside.

Heard the learned counsel for the petitioner as well as the learned Government Pleader for Commercial Taxes and perused the material available on record.

We are unable to accede to the contention of the learned counsel for the petitioner. The writ petition is not maintainable when there is an effective statutory remedy of appeal available to the petitioner. In addition, the present writ petition is filed questioning the assessment order after a lapse of three years. Even on that ground also, the petitioner is not entitled to any relief in this writ petition and the writ petition is only an abuse of the process of law.

For the aforesaid reasons, the Writ Petition is dismissed with costs quantifying at Rs.5,000/- (Rupees five thousand only).

B. SUDERSHAN REDDY, J

Date:24-10-2005.

S. ANANDA REDDY, J

PV